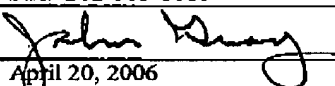
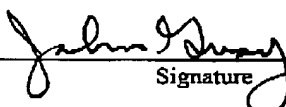


TRANSMITTAL FORM <i>(to be used for all correspondence after initial filing)</i>	Application Number	10/798,305	
	Filing Date	March 12, 2004	
	First Named Inventor	Takahiro Kume et al.	
	Group Art Unit	1771	
	Examiner Name	Victor S. Chang	
Total Number of Pages in This Submission	10	Attorney Docket Number	742158-9

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ENCLOSURES (check all that apply)		
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Remarks	<input checked="" type="checkbox"/> The Commissioner is hereby authorized to charge any additional fees required or credit any overpayments to Deposit Account No. 14-1138 for the above identified docket number.	

SIGNATURE OF APPLICANT, ATTORNEY, OR AGENT	
Firm or Individual name	John F. Guay - Reg. No. 47,248 NIXON PEABODY LLP 401 9 th Street, N.W. Suite 900 Washington, D.C. 20004-2128 Telephone: 202-585-8000 Fax: 202-585-8080
Signature	
Date	April 20, 2006

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<input checked="" type="checkbox"/> transmitted by facsimile on the date shown below to the United States Patent and Trademark Office at 571-273-8300.	
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Attorney's Docket No.: 742158-9

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:)	Confirmation No.: 5795
Takahiro KUME et al.)	
Serial No. 10/798,305)	Examiner: Victor S. Chang
Filed: March 12, 2004)	Group Art Unit: 1771
For: POLISHING SHEET AND)	
MANUFACTURING METHOD OF)	Date: April 20, 2006
ELASTIC PLASTIC FOAM SHEET)	

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Commissioner for Patents

P. O. Box 1450

Alexandria, Virginia 22313-1450

Sir:

In response to the Office Action mailed January 20, 2006, please amend the above-captioned application as follows: